

[2-6]

JOURNAL

PAGE 2

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH		
				DEBIT	CREDIT		DEBIT	CREDIT	
19-- 1 Apr.	21 Brought Forward		✓	9 510 00	12 500 00	6 090 00	16 090 00	7 010 00	1
2	22 Utilities Expense	C10		5 500				5 500	2
3	22 ✓	T22	✓			6 000 00	6 000 00		3
4	23 Supplies	M3		5 000					4
5	Main Office Supplies				5 000				5
6	23 ✓	T23	✓			6 500 00	6 500 00		6
7	24 Advertising Expense	C11		1 000 00				1 000 00	7
8	24 ✓	T24	✓			5 000 00	5 000 00		8
9	27 ✓	T27	✓			5 500 00	5 500 00		9
10	28 ✓	T28	✓			5 000 00	5 000 00		10
11	29 Supplies	C12		1 500 00				1 500 00	11
12	29 ✓	T29	✓			6 500 00	6 500 00		12
13	30 Rona Dowling, Drawing	C13		3 500 00				3 500 00	13
14	30 ✓	T30	✓			5 000 00	5 000 00		14
15	30 Totals			10 215 00	12 550 00	10 040 00	20 040 00	7 665 00	15

[2] Prove page 1 of the journal:
Column

Debit	Credit
Column Totals	Column Totals
General \$ 9,510.00	General \$12,500.00
Sales..... 6,090.00	Sales..... 6,090.00
Cash..... 16,090.00	Cash..... 7,010.00
Totals..... \$25,600.00	Totals..... \$25,600.00

[4] Prove page 2 of the journal:

Debit	Credit
Column Totals	Column Totals
General \$10,215.00	General \$12,550.00
Sales..... 20,040.00	Sales..... 10,040.00
Cash..... \$30,255.00	Cash..... 7,665.00
Totals..... \$30,255.00	Totals..... \$30,255.00

[5] Prove cash:

Cash on hand at the beginning of the month	\$ 0.00
Plus total cash received during the month	20,040.00
Equals Total	20,040.00
Less total cash paid during the month	7,665.00
Equals cash balance at the end of the month	12,375.00
Checkbook balance on the next unused check stub..	\$12,375.00